

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN  
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF  
ONE HUNDRED FORTIETH OMNIBUS OBJECTION TO CLAIMS  
SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR  
NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS  
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO  
DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR  
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, CASEY BURTON, AT (214) 746-7700.**

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Robert J. Lemons

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED FORTIETH OMNIBUS  
OBJECTION TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

**PLEASE TAKE NOTICE** that on May 16, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred fortieth omnibus objection to claims (the "Debtors' One Hundred Fortieth Omnibus Objection to Claims"), and that a hearing

(the “Hearing”) to consider the Debtors’ One Hundred Fortieth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors’ One Hundred Fortieth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **June 15, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors’ One Hundred Fortieth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Fortieth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 16, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Debtors  
and Debtors in Possession

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Robert J. Lemons

Attorneys for Debtors and  
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re : Chapter 11 Case No.  
:   
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
:   
Debtors. : (Jointly Administered)  
-----X

**DEBTORS' ONE HUNDRED FORTIETH OMNIBUS OBJECTION  
TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE  
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING  
THIS NOTICE OF ONE HUNDRED FORTIETH OMNIBUS  
OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS  
OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE  
LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE  
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER  
THIS OBJECTION AFFECTS YOUR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, CASEY BURTON, AT (214) 746-7700.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), respectfully represent:

**Relief Requested**

1. The Debtors file this one hundred fortieth omnibus objection to claims (the "One Hundred Fortieth Omnibus Objection to Claims"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "Duplicative of Indenture Trustee Claims") are substantively duplicative, in whole or in part, of the corresponding global claims identified under the heading "*Surviving Claims*" (the "Indenture Trustee Claims"). The Indenture Trustee Claims are proofs of claim asserting general unsecured claims filed by (i) the Wilmington Trust Company ("Wilmington Trust"), in its capacity as indenture trustee, on behalf of itself and the holders of certain notes (the "Senior Notes") issued pursuant to the Wilmington Indenture (as defined below), (ii) the Bank of New York Mellon (the "Bank of New York"), in its capacity as indenture trustee, on behalf of

itself and the holders of certain notes (the “Notes”) issued pursuant to the Bank of New York Indenture (as defined below), and (iii) U.S. Bank National Association (“U.S. Bank”), in its capacity as indenture trustee, on behalf of itself and the holders of certain debentures (the “Debentures”) issued pursuant to the U.S. Bank Indenture (as defined below). To the extent that the Duplicative of Indenture Trustee Claims relate to the Senior Notes, those certain notes issued under the Bank of New York Indenture, and/or the Debentures, the Debtors seek the disallowance and expungement from the Court’s claims register of the Duplicative of Indenture Trustee Claims and preservation of the Debtors’ right to later object to the Indenture Trustee Claims on any basis.

3. This One Hundred Fortieth Omnibus Objection to Claims does not affect the Indenture Trustee Claims and does not constitute any admission or finding with respect to the Indenture Trustee Claims. Further, the Debtors reserve all their rights to object on any basis to any Duplicative of Indenture Trustee Claim as to which the Court does not grant the relief requested herein.

#### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

#### **Background**

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and

manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, the Court entered its Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and Approving the Proof of Claim Form (the “Bar Date Order”) [Docket No. 4271]. The Bar Date Order specifically provides for the indenture trustees of certain securities, such as Wilmington Trust, the Bank of New York, and U.S. Bank, to file a global proof of claim on behalf of the individual holders of those securities. (*See* Bar Date Order at 3-4.)

9. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

**The Indenture Trustee Claims**

10. LBHI (formerly known as Shearson Lehman Brothers Holdings Inc.) and Wilmington Trust, as successor trustee to Citibank, N.A., entered into an indenture on September 1, 1987 (the “Wilmington Indenture”). The terms of the Wilmington Indenture authorize the indenture trustee to file a proof of claim on behalf of all holders of securities issued under the Wilmington Indenture. (See Wilmington Indenture attached to Claim No. 10082 as Ex. F.)

11. On September 2, 2009, Wilmington Trust filed a proof of claim (Claim No. 10082) on behalf of itself and the holders of the Senior Notes issued under the Wilmington Indenture.

12. LBHI and Bank of New York, as successor trustee to Chemical Bank, entered into an indenture on February 1, 1996 (the “Bank of New York Indenture”). The terms of the Bank of New York Indenture authorize the indenture trustee to file a proof of claim on behalf of all holders of securities issued under the Bank of New York Indenture. (See Bank of New York Indenture attached to Claim No. 22122 as Ex. A.)

13. On September 21, 2009, the Bank of New York filed proofs of claim (Claim Nos. 21797, 21798, 21799, 21800, 21801, 21802, 21803, 21805, 22122, and 22123) on behalf of itself and the holders of the Notes issued under the Bank of New York Indenture.

14. LBHI and U.S. Bank, as successor trustee to Chemical Bank, entered into an indenture on February 1, 1996 (the “U.S. Bank Indenture”). The terms of the U.S. Bank Indenture authorize the indenture trustee to file a proof of claim on behalf



of all holders of the Debentures issued under the U.S. Bank Indenture. (See U.S. Bank Indenture § 504, excerpt attached hereto as Exhibit B.)

15. On September 22, 2009, U.S. Bank filed proofs of claim (Claim Nos. 30871 and 31038) on behalf of itself and the holders of the Debentures issued under the U.S. Bank Indenture.

**The Duplicative of Indenture Trustee Claims Should Be Disallowed and Expunged**

16. In their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the Duplicative of Indenture Trustee Claims on Exhibit A as substantively duplicative of the Indenture Trustee Claims. Each Duplicative of Indenture Trustee Claim was filed by an individual claimant/noteholder and asserts a general unsecured, secured, administrative expense, and/or priority claim relating, in whole or in part, to the Senior Notes, the Notes, and/or the Debentures. The Indenture Trustee Claims are general unsecured claims filed by Wilmington Trust, the Bank of New York, and/or U.S. Bank as indenture trustees, on behalf of the individual claimants/noteholders on account of the securities issued under the Wilmington Indenture, the Bank of New York Indenture, and/or the U.S. Bank Indenture. Thus, each Duplicative of Indenture Trustee Claim seeks to recover, in whole or in part, for the same alleged obligation and on behalf of the same individuals as the respective Indenture Trustee Claims.

17. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See *In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009);

*In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

18. Courts in the Southern District of New York routinely disallow and expunge duplicative claims filed against the same debtor. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533 (AJG), 2005 WL 3875191, at \*8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at \*4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

19. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

20. The Duplicative of Indenture Trustee Claims should be disallowed as substantively duplicative, in whole or in part, of the Indenture Trustee Claims. Wilmington Trust, the Bank of New York, and/or U.S. Bank were the proper parties to file claims on behalf of the individual claimants/noteholders. The terms of the Wilmington Indenture, the Bank of New York Indenture, and the U.S. Bank Indenture provide for the respective trustee filing a proof of claim on behalf of all holders of the securities issued under the Wilmington Indenture, the Bank of New York Indenture, and

the U.S. Bank Indenture. (*See* Wilmington Indenture § 504; Bank of New York Indenture § 504; U.S. Bank Indenture § 504.) Moreover, the Bar Date Order specifically states that any holder of a security listed on the Master List of Securities, which includes the Senior Notes, the Notes, and the Debentures, need not file a proof of claim “due to the fact that the indenture trustee for such securities will file a global proof of claim on behalf of all holders of securities issued thereunder; [Wilmington Trust Company, US Bank National Association, and the indenture trustee for each of the other securities included on the Master List of Securities, each will file a global proof(s) of claim on behalf of all holders of securities for which it is identified as Indenture Trustee on the Master List of Securities[. . .]” (*See* Bar Date Order at 3-4.) Finally, the Bankruptcy Rules provide that “[a]n indenture trustee may file a claim on behalf of all known or unknown holders of securities issued pursuant to the trust instrument under which it is the trustee.” *See* Fed. R. Bank. P. 3003(c)(5).

21. Accordingly, to avoid the possibility of a creditor receiving duplicative or multiple recoveries on its claim, the Debtors request that the Court disallow and expunge the Duplicative of Indenture Trustee Claims listed on Exhibit A to the extent set forth therein. The Indenture Trustee Claims will remain on the claims register subject to further objections on any basis.

#### **Notice**

22. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Fortieth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States

Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

23. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: May 16, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Debtors  
and Debtors in Possession

# EXHIBIT A

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
1	ABE LANDAU TRUST U/A DTD 12/6/1993 ABE LANDAU 3750 INVERRARY DRIVE FORT LAUDERDALE, FL 33319-5124	02/09/2009	08-13555 (JMP)	2680	\$40,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
2	ARIZONA STATE RETIREMENT SYSTEM ATTN: ROBERT R. HALL & APRIL J. THEIS ASSISTANT ATTORNEY GENERAL 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007-2926	09/22/2009	08-13555 (JMP)	31153 <sup>1</sup>	\$23,400,000.00*	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

<sup>1</sup> Claim 31153 is being expunged solely with respect to its asserted claim of \$23,400,000 for the securities with CUSIP Nos. 52517PK59, 524908XA3, 5252M0BZ9, 524908UB4, 52517PR60, 5249087M6, 524908R36, 52517PF63, 52517P5Y3, 52517P4C2, 52517PSC6, 52517PG21, 5252M0FD4, 524908R44, and 52517P5X5. The portion of Claim 31153 that is asserting an unliquidated claim for equity interests is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 31153 in the future.

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

## CLAIMS TO BE DISALLOWED

## SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	
3 ASPEN INSURANCE UK LIMITED ATTN: STEPHEN ROSE 30 FENCHURCH STREET LONDON, EC3M 3BD UNITED KINGDOM	09/15/2009	08-13555 (JMP)	13096	\$500,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
4	ASPEN INSURANCE UK LIMITED ATTN: STEPHEN ROSE 30 FENCHURCH STREET LONDON, EC3M 3BD UNITED KINGDOM	09/15/2009	08-13555 (JMP)	13098 <sup>2</sup>	\$21,712,700.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
5	BANQUE SAFDIE SA 1, RUE DE LA TOUR-DE-L'ILE CASE POSTALE 5415 CH - 1211 GENEVE 11, SWITZERLAND	09/22/2009	08-13555 (JMP)	33557 <sup>3</sup>	\$3,131,753.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

<sup>2</sup> Claim 13098 is being expunged solely with respect to its asserted claim of \$19,925,000 for the securities with CUSIP Nos. 52517PD57, 52517PF63, 52517PG96, 52517PVV0, 52517PA35, 52517PR60, and 52517PVU2. The portion of Claim 13098 that is asserting a claim of \$1,787,700 for the security with ISIN No. XS0251195847 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 13098 in the future.

<sup>3</sup> Claim 33557 is being expunged solely with respect to its asserted claim of \$2,901,519 for the securities with CUSIP Nos. 52517PXM6, 5252M0CM7, 52517PUP4, 52517PE31, 52517P7H8, 5252M0CH8, 5252M0DG9, 5252M0EA1, 5252M0EU7, 52520E200, 524908XA3, and 5252M0BL0. The portion of Claim 33557 that is asserting a claim of \$230,234 for the security with CUSIP No. US5249081002 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 33557 in the future.

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	
6 BERCZELLER, PETER H LE MAS DE LA FAYE ST. PARDOUS DE DRONE, 24600 FRANCE	10/26/2009	08-13555 (JMP)	47203	\$23,507.08	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
7	COCONIS, DEBORAH A 54 HILLCREST DRIVE ZANESVILLE, OH 43701	05/11/2009	08-13555 (JMP)	3941	\$6,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
8	DIAZ, JOSE ENRIQUE PERI & ENRIQUETA DIAZ C/ JOAQUIN BLAKE, 2-01 B TORREMOLINOS (MALAGA), 29620 SPAIN	09/22/2009	08-13555 (JMP)	32094	\$6,000.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS					REASON
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	
9 DOTY, GARY D. & VIRGINIA 402 PALMER ST. ST. MARYS, KS 66536-1626	05/02/2011		67482	\$10,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
10 ECKART & HILDEGARD SCHMIDT TRUST U/A/D 11/26/96 55 - 151ST PLACE N.E. BELLEVUE, WA 98007-5019	10/01/2009	08-13555 (JMP)	35939	\$325.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim
11 ECKART & HILDEGARD SCHMIDT TRUST, THE U/A/D 11/26/96 55 - 151ST PLACE N.E. BELLEVUE, WA 98007-5019	07/13/2009	08-13555 (JMP)	5269	\$325.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
12	ECKART & HILDEGARD SCHMIDT TRUST, THE U/A/D 11/26/96 55 - 151ST PLACE N.E. BELLEVUE, WA 98007-5019	07/13/2009	08-13555 (JMP)	5271	\$331.25	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
13	FRANKLIN SAVINGS BANK ATTN: RON MAGOON 387 CENTRAL STREET P.O. BOX 339 FRANKLIN, NH 03235	09/14/2009	08-13888 (JMP)	12247	\$500,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
14	FRANZ, ROBERT 6 BAYER LN BOONTON, NJ 07005-9443	04/16/2009	08-13555 (JMP)	3802	\$1,665,263.82	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
15	GLITNIR BANKI HF C/O PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP ATTN: ALAN W. KORNBERG, ABIGAIL CLARK 1285 AVENUE OF THE AMERICAS NEW YORK, NY 10019-6064	09/22/2009	08-13555 (JMP)	27419	\$3,000,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	31038	\$826,352.75*	Duplicative of Indenture Trustee Claim
16	HAMPTON, RUSSELL S. & JANICE 6150 MALVERN AVENUE ALTA LOMA, CA 91737-3736	02/04/2011	08-13555 (JMP)	67329	\$25,000.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
17	JOFFE, PHYLLIS 14 TAMARACK LANE POMONA, NY 10970-2010	10/23/2009	08-13555 (JMP)	45095	\$10,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
18	JONES, SHAWN M. 907A WELDON LN BRYN MAWR, PA 19010-2225	09/22/2009	08-13555 (JMP)	31173	\$10,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
19	KAY, THOMAS R. 1814 N. PEBBLE BEACH BLVD. SUN CITY CENTER, FL 33573	09/11/2009	08-13555 (JMP)	19648	\$0.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
20	KYOBO LIFE INSURANCE CO., LTD. YOONJUNG YANG 1, JONGNO-1GA JONGNO-GU SEOUL, 110-714 KOREA, REPUBLIC OF	01/15/2009	08-13555 (JMP)	1758	\$39,563,725.48	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	
						U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	
21	LESCHI LIFE ASSURANCE COMPANY ATTN: KATHERINE P. CODY 3003 77TH AVE SE MERCER ISLAND, WA 98040	09/17/2009	08-13555 (JMP)	14887	\$50,854.15*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
22	MINNESOTA STATE BOARD OF INVESTMENT 445 MINNESOTA STREET, SUITE 900 SAINT PAUL, MN 55101-2127	01/27/2009	08-13555 (JMP)	2059	\$55,703,290.18	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined		
23	MIR, JASMINE 130 W 15TH STREET APT 7J NEW YORK, NY 10011	09/29/2009	08-13555 (JMP)	35488	\$3,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
24	PEARL, MICHAEL & ERIKA 245 WEST 104TH ST NEW YORK, NY 10025	05/01/2009	08-13555 (JMP)	4075	\$15,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
25	PNC BANK, NATIONAL ASSOCIATION C/O DAY PITNEY LLP ATTN: SCOTT A. ZUBER, ESQ. P.O. BOX 1945 MORRISTOWN, NJ 07962-1945	09/21/2009	08-13555 (JMP)	25439	\$286,175,950.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

## CLAIMS TO BE DISALLOWED

## SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

## CLAIMS TO BE DISALLOWED

## SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21801	\$766,500,000.00*	
					BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

## CLAIMS TO BE DISALLOWED

## SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	
					BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
26	RAABE, HENRY E. 925 NO. PAYNE ST. NEW ULM, MN 56073	01/24/2011	08-13555 (JMP)	67306	\$5,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim
27	RIC PLC THE U.S. BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	33049	\$2,564,565.08	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

## CLAIMS TO BE DISALLOWED

## SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	
28 RIC RUSSELL INVESTMENT NT GRADE BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	33051	\$6,285,599.12	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

## CLAIMS TO BE DISALLOWED

## SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
29	RIC RUSSELL SHORT DURATION BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	33052 <sup>4</sup>	\$2,035,923.79	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	

<sup>4</sup> Claim 33052 is being expunged solely with respect to its asserted claim of \$1,075,923.79 for the securities with CUSIP Nos. 52517P2K6 and 524908XA3. The portion of Claim 33052 that is asserting a claim of \$960,000 for the securities with ISIN Nos. XS0288579260 and XS0189741001 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 33052 in the future.

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
30	SCHMITZ FAMILY LIMITED PARTNERSHIP THOMAS L. SCHMITZ, GENERAL PARTNER 16 HAMPTON LANE BLUFFTON, SC 29910	08/31/2009	08-13555 (JMP)	9756	\$125,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
31	SCHMITZ, THOMAS L. & SANDRA E. 16 HAMPTON LANE BLUFFTON, SC 29910	08/31/2009	08-13555 (JMP)	9757	\$235,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
32	SEASONS SERIES TRUST ON BEHALF OF ITS DIVERSIFIED FIXED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31502	\$58,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
33	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31448	\$6,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
34	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED MODERATE GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31474	\$8,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
35	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME/EQUITY PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31483	\$16,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
36	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31492	\$8,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
37	SHELTON, DOLORES B JT TENANTS 542 HILLCREST CIRCLE BRIDGEPORT, WV 26330	09/08/2009		10834	\$11,007.33	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					REASON
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	
38	SINBERG, DIANE F. 4928 DOVEWOOD ROAD, APT. B BOYNTON BEACH, FL 33436-0924	02/13/2009	08-13555 (JMP)	2833	\$5,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
39	STEAMSHIP MUTUAL TRUST, THE (MS #224) METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BLVD, SUITE 1500 LOS ANGELES, CA 90025	09/11/2009	08-13555 (JMP)	11863	\$260,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
40	STEAMSHIP MUTUAL UNDERWRITING ASSOCIATION (REINSURANCE) LIMITED, THE (MS #225) METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BLVD, SUITE 1500 LOS ANGELES, CA 90025	09/11/2009	08-13555 (JMP)	11868	\$40,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
41	SUNAMERICA EQUITY FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA BALANCED ASSETS FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31459	\$27,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
42	SUNAMERICA INCOME FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31509	\$222,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
43	SUNAMERICA SERIES TRUST ON BEHALF OF ITS BALANCED PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31464	\$230,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
44	U.S. BANCORP ATTN: LARRY BACKES 2300 W SAHARA AVE, SUIT 200 LAS VEGAS, NV 89102	02/09/2009	08-13555 (JMP)	2636	\$20,000,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	31038	\$826,352.75*	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
45	US BANK NA ANDERSEN DB- WESTERN ASSET 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33819	\$70,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
46	US BANK NA ASSETMARK CORE PLUS FIXED/WESTERN 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33820	\$270,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim



## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
47	US BANK NA SIIT CORE FIXED INCOME/WESTERN ASSET 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33821	\$20,630,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
48	US BANK NA SIMT CORE FIXED INCOME/WESTERN ASSET 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33822	\$4,280,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
49	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31429	\$78,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
50	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31437	\$45,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
51	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31457	\$101,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
52	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO CORE BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31465	\$148,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
53	VANGUARD BALANCED INDEX FUND, A SERIES OF VANGUARD VALLEY FORGE FUNDS ATTN: MICHAEL DRAYO PO BOX 2600 MAIL STOP V26 VALLEY FORGE, PA 19482	09/18/2009	08-13555 (JMP)	16819	\$381,467.10	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
54	VANGUARD TOTAL BOND MARKET INDEX FUND TRANSFEROR: VANGUARD INSTITUTIONAL TOTAL BOND MARKET INDEX FUND ATTN: MICHAEL DRAYO P.O. BOX 2600 VALLEY FORGE, PA 19482	09/18/2009	08-13555 (JMP)	16821	\$762,934.20	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
55	VANGUARD VARIABLE INSURANCE FUND- TOTAL BOND MARKET INDEX PORTFOLIO, A SERIES OF VANGUARD VARIABLE INSURANCE FUNDS ATTN: MICHAEL DRAYO PO BOX 2600 MAIL STOP V26 VALLEY FORGE, PA 19482	09/21/2009	08-13555 (JMP)	20201	\$152,586.84	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
56	WALLACE FOUNDATION, THE 5 PENN PLAZA 7TH FLOOR NEW YORK, NY 10001	09/18/2009	08-13555 (JMP)	16899	\$480,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 140: EXHIBIT A - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
57	WALTER, JACKIE A. 1157 E. HOTCHKISS RD. BAY CITY, MI 48706	03/26/2009	08-13555 (JMP)	3532	\$24,000.00*	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	Duplicative of Indenture Trustee Claim
58	ZURICH AMERICAN INSURANCE COMPANY ATTN: BARRY PAUL 1400 AMERICAN LANE SCHAUMBURG, IL 60196	09/17/2009	08-13555 (JMP)	14895	\$183,074.93*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
TOTAL					\$495,301,183.35						



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
**In re** : **Chapter 11 Case No.**  
 :  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
 :  
**Debtors.** : **(Jointly Administered)**  
-----X

**ORDER GRANTING DEBTORS' ONE HUNDRED FORTIETH OMNIBUS  
OBJECTION TO CLAIMS (DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS)**

Upon the one hundred fortieth omnibus objection to claims, dated May 16, 2011 (the "One Hundred Fortieth Omnibus Objection to Claims"),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative of Indenture Trustee Claims on the grounds that such claims are substantively duplicative of the corresponding Indenture Trustee Claims, all as more fully described in the One Hundred Fortieth Omnibus Objection to Claims; and due and proper notice of the One Hundred Fortieth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the One Hundred Fortieth Omnibus Objection to Claims; and (vii)

---

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Fortieth Omnibus Objection to Claims.

all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Fortieth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Fortieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Fortieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative of Indenture Trustee Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Indenture Trustee Claims”) will remain on the claims register subject to the Debtors’ rights to further object as set forth herein; and it is further

ORDERED that nothing in this Order or disallowance and expungement of the Duplicative of Indenture Trustee Claims constitutes any admission or finding with respect to the Indenture Trustee Claims, and the Debtors’ rights to object to the Indenture Trustee Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are

expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the One Hundred Fortieth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) the Indenture Trustee Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2011  
New York, New York

---

UNITED STATES BANKRUPTCY JUDGE